

1 SEC. 2. Section four hundred forty-six point ten (446.10), Code
 2 1950, is hereby amended by inserting following the period in line four
 3 (4), thereof the following: "Headings and other matter shall be com-
 4 pensated for as provided in section 618.11."

Approved April 2, 1953.

CHAPTER 210

INHERITANCE TAX EXEMPTIONS

S. F. 76

AN ACT to amend section four hundred fifty point four (450.4) of the Code of 1950, by providing for reciprocal exemptions from inheritance tax upon the passing of property to societies, institutions or associations organized or incorporated under the laws of other states for charitable, religious or educational purposes or to trustees for such uses in other states.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That paragraph two (2) of section four hundred fifty
 2 point four (450.4), Code 1950, be amended by substituting a semi-
 3 colon (;) for the period (.) at the end of the said paragraph and add-
 4 ing the following: "provided, however, that this exemption shall
 5 also include property passing to any society, institution or association
 6 incorporated or organized under the laws of any other state for charit-
 7 able, educational or religious purposes, and which are not operated
 8 for pecuniary profit or to trustees for such uses in such other state if
 9 under the laws of such state no tax would be imposed upon the passing
 10 of property to such institutions, societies or associations incorporated
 11 or organized under the laws of this state or to trustees for such uses
 12 in this state or to any organization composed wholly of veterans of
 13 any war of the United States of America."

Approved March 17, 1953.

CHAPTER 211

LEVEE AND DRAINAGE DISTRICTS

S. F. 242

AN ACT to amend chapter four hundred fifty-five (455), Code 1950, relating to levee and drainage districts.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty-five point sixty-four
 2 (455.64), Code 1950, is hereby amended by adding thereto the fol-
 3 lowing: "The provisions of this section and of sections four hundred
 4 fifty-five point sixty-five (455.65) to four hundred fifty-five point
 5 sixty-eight (455.68), inclusive, may within the discretion of the board,
 6 also be made applicable to repairs and improvements made under the
 7 provisions of section four hundred fifty-five point one hundred thirty-
 8 five (455.135)".

1 SEC. 2. Section four hundred fifty-five point eighty-five (455.85),
2 Code 1950, is hereby repealed.

1 SEC. 3. Section four hundred fifty-five point one hundred thirty-
2 five (455.135), Code 1950, is hereby amended as follows:

3 1. By adding after the period (.) appearing in line seventeen (17)
4 thereof, the following: "In the event permanent restoration of a
5 damaged structure is not feasible at the time, the board may order
6 such temporary construction as it deems necessary to the continued
7 functioning of the improvement."

8 2. By striking the comma (,) following the word "district" in
9 lines twenty-four (24), sixty-eight (68) and seventy-seven (77)
10 thereof, and inserting after the word "district" in each of said lines
11 the following: "and subsequent improvements therein as defined in
12 this section".

13 3. By striking the period (.) following the word "basins", in line
14 sixty-six (66) thereof, and by adding after the word "basins" the
15 following: "and intake and outlet ditches therefor."

16 4. By adding thereto the following: "The governing body of the
17 district may, by contract or conveyance, acquire, within or without the
18 district, the necessary lands or easements for making repairs or im-
19 provements under this section, including easements for borrow, and,
20 in addition thereto, the same may be obtained in the manner pro-
21 vided for in the original establishment of a district or by exercise
22 of the power of eminent domain as provided in chapter four hundred
23 seventy-two (472).

1 SEC. 4. Section four hundred fifty-five point one hundred thirty-
2 six (455.136), Code 1950, is hereby amended by adding thereto the
3 following: "If the board deems that the costs of the repairs or im-
4 provements will create assessments against the lands in the district
5 greater than should be borne in one (1) year, it may levy the same
6 at one (1) time and provide for the payment of said costs and assess-
7 ments in the manner provided in sections four hundred fifty-five point
8 sixty-four (455.64) to four hundred fifty-five point sixty-eight
9 (455.68), inclusive; provided that assessments may be collected in
10 less than ten (10) installments as the board may determine."

1 SEC. 5. Section four hundred fifty-five point one hundred sixty
2 (455.160), Code 1950, is hereby amended by inserting a comma (,)
3 after the word "law" in line seven (7) and thereafter inserting the
4 following: "or obstructing, or engaging in travel or agricultural
5 practices upon the improvement or rights of way of a levee or drain-
6 age district which the governing body thereof has, by resolution,
7 determined to be injurious to such improvement or to interfere with
8 its proper preservation, operation or maintenance, and has prohib-
9 ited,".

1 SEC. 6. Chapter four hundred fifty-five (455), Code 1950, is fur-
2 ther amended by adding thereto the following new section: "If, after
3 the improvement has been finally located and before construction
4 thereof has been completed, there has been a change of conditions of
5 such nature that the plan of improvement as adopted should be modi-
6 fied or amended, the board may direct the engineer appointed under
7 section four hundred fifty-five point thirty-six (455.36) or another

8 engineer, to make a report showing such changes or modifications of
 9 the plan of improvement as may be necessary to meet the change of
 10 conditions. Upon the filing of such report, the board shall have
 11 jurisdiction to adopt said modified or amended plan of improvement
 12 or may further modify or amend and adopt the same by following the
 13 procedure provided in sections four hundred fifty-five point two hun-
 14 dred one (455.201), four hundred fifty-five point two hundred five
 15 (455.205), four hundred fifty-five point two hundred six (455.206),
 16 four hundred fifty-five point two hundred seven (455.207), four hun-
 17 dred fifty-five point two hundred eight (455.208) and four hundred
 18 fifty-five point two hundred nine (455.209) of this chapter so far as
 19 same are applicable, except that awards for damages shall not be
 20 cancelled where there has been no change made in the improvement
 21 which would increase or decrease the damages awarded."

1 SEC. 7. Chapter four hundred fifty-five (455), Code 1950, is fur-
 2 ther amended by adding thereto the following new section: "Levee
 3 and drainage districts are empowered to construct impounding areas
 4 to protect lands of the district and drainage structures at such times
 5 as outletting is retarded and may provide ways for access to im-
 6 provements for the operation or protection thereof, where the cost
 7 is not excessive in consideration of the value to the district. Neces-
 8 sary lands or easements may be acquired within or without the dis-
 9 trict by purchase, lease or agreement, and may be procured and con-
 10 struction undertaken either independently or in cooperation with
 11 other districts, individuals, or any federal or state agency or political
 12 subdivision."

1 SEC. 8. Chapter four hundred fifty-five (455), Code 1950, is fur-
 2 ther amended by adding thereto the following new section: "Levee
 3 and drainage districts may realize income from incidental uses of
 4 their improvements and rights of way which are not injurious to same
 5 or incompatible with the purposes of the district. Revenues derived
 6 therefrom may be expended for operating, maintenance or construc-
 7 tion costs of the district as its governing body may elect."

Approved April 16, 1953.

CHAPTER 212

DRAINAGE AND LEVEE DISTRICT FUNDS

S. F. 228

AN ACT to amend section four hundred fifty-five point one hundred sixty-two (455.162), Code 1950, relating to the authorization of governing bodies of drainage or levee districts to invest funds.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred fifty-five point one hundred sixty-
 2 two (455.162), Code 1950, is hereby amended by adding thereto the
 3 following: "If a lump sum settlement is made between the United
 4 States and the district to provide an annual payment of income there-
 5 from, the county treasurer of the county in which the greater portion